

Annual Report of Property Taxes

Reporting Instructions

Filing Requirements

This report is required pursuant to Government Code section 29109. The filing deadline for this report is November 1 of each year. The filing date can be extended to December 1, by resolution from your county's board of supervisors. Failure to submit the report timely will result in a forfeiture of \$1,000. There is no legal provision waiving the forfeiture or for granting an extension.

Forms to be completed are:

Form No.	Description of Form
LGRS 200	Annual Report of Property Taxes – Summary
LGRS 201	Annual Report of Property Taxes - Cities
LGRS 202	Annual Report of Property Taxes - Redevelopment Agencies
LGRS 203	Annual Report of Property Taxes - School Districts
LGRS 204	Annual Report of Property Taxes - Special Districts (single-county)
LGRS 205	Annual Report of Property Taxes - Special Districts (multi-county)
LGRS 206	Schedule of Allocations to the Educational Revenue Augmentation Fund (ERAF)

General Instructions

Report all jurisdictions that receive ad valorem property taxes from the 1% countywide rate; voter approved debt and other ad valorem property taxes. The amounts are to be rounded to the nearest dollar. Voter approved debt tax rates should be expressed in terms of per \$100 of net taxable value and carried to the sixth decimal place. Do not include any amounts applicable to the Supplemental Roll.

Do not report any assessment or special taxes levied on an other than ad valorem basis, e.g., special assessments related to weed abatement, 1911 Act.

The net taxable values should not include Homeowners Property Tax Reimbursement (HOPTR) and other exemptions.

The detailed forms (LGRS 201, 203-206) should reflect the jurisdictional property taxes **after** the allocations to ERAF and tax increment to redevelopment agencies. Revenue and Taxation Code section 100 reductions should not be reflected in the detail schedules.

LGRS 200 - Summary

This information form is to be completed by all counties.

Part I - Property Tax Allocations

Line 1: Calculate the amount of property taxes levied by multiplying the countywide net taxable value by the 1% tax rate. The net taxable value should include redevelopment tax increment values but not include homeowners property tax relief and other exemptions. State assessed net taxable values should be included within the locally assessed secured amount.

Line 2: Add the homeowners property tax reimbursement.

Lines 3 - 6: Report the amount of Revenue and Taxation Code section 100 tax rate reductions.

Line 7: Sum of line 1 and 2; minus line 3 through 6. Line 7 should equal line 21, columns A-D.

Part II - Voter Approved Debt

Lines 8-11: Report the net taxable value, debt tax rate, amount of tax levied for debt and the HOPTR allocation for debt for the county and less than countywide funds. The net taxable value should be net of the homeowners property tax exemption, other exemptions and redevelopment tax increment. Report state assessed unitary and operating non-unitary debt service taxes in the column provided.

Part III - Allocation of Property Taxes

Lines 12-19: Please complete all applicable columns A - H for lines 12-19. Report the total allocation of taxes, reimbursements and the taxes levied for debt **net** of the ERAF amounts in the appropriate column.

Line 15: Report the cities' totals from the LGRS 201 (columns A-H).

Line 16: Report the redevelopment agencies' totals from the LGRS 202 (columns A-H).

Line 17: Report the school districts' totals from the LGRS 203 (columns A-H).

Line 18: Report the special districts' (single-county) total from the LGRS 204 (columns A-H).

Line 19: Report the special districts' (multi-county) total from the LGRS 205 (columns A-H).

Line 20: Report the amounts allocated to the ERAF from LGRS 206.

Line 21: Total of lines 12-20, columns A-H.

LGRS 201 - Cities

Report the detail of each city that receives taxes allocated and/or voter approved debt revenues. The net taxable value should be net of the homeowners property tax exemptions, other exemptions and redevelopment tax increment. Report state assessed unitary and operating non-unitary debt service taxes in the column provided. Report state assessed taxes applicable to the 1% rate within the locally assessed 1% rate secured amounts.

Report city governed special districts on LGRS 204 and redevelopment agencies on LGRS 202.

LGRS 202 - Redevelopment Agencies

Report the detail of each redevelopment agency that receives tax increment revenue, state assessed unitary, and operating non-unitary debt service tax increment in the column provided. Report state assessed tax increment within the locally assessed secured tax increment.

LGRS 203 - School Districts

Report the detail for each school district and school purpose that receive tax allocations and/or has voter approved debt taxes. Report state assessed unitary and operating non-unitary debt service taxes in the column provided. Report state assessed taxes applicable to the 1% rate within the locally assessed 1% secured amounts.

LGRS 204 and 205 - Special Districts

Two forms are required to compile the information for special districts. The LGRS 204 for single-county special districts and the LGRS 205 for the multi-county special districts.

For both forms, please report the detail of **each** special district that receives tax allocation, and/or has voter approved debt taxes. The net taxable values should be net of the homeowners property tax exemptions, other exemptions, and redevelopment tax increment. Report state assessed unitary and operating non-unitary debt service taxes in the column provided. Report state assessed taxes applicable to the 1% rate within the locally assessed 1% rate secured amounts.

Report the total of all levied and allocated amounts in the final column, entitled "Total Tax Allocations and Levies". This should be the sum of the total 1% tax allocation, voter approved debt levied, homeowners, and unitary and operating non-unitary tax levied.

Please use only one line per district. If the district has zone(s) also, report each zone on a separate line immediately following the parent district. Report voter approved debt levied on a district-wide basis on the same line as the general 1% allocation for the same district.

LGRS 206 - Amounts Allocated to the Educational Revenue Augmentation Fund

Report the amounts of estimated contribution into the ERAF from the county, **each** city, and **each** special district. List **each** agency and its contribution on a separate line.